

RECEIPT, DEPOSIT AND WITHDRAWAL OF TRUST FUNDS

The procedure for deposits and withdrawals of funds in the case of trust fund accounts and the appropriation of funds by Congress is clearly delineated in the "United States General Accounting Office, Policy and Procedures Manual for Guidance of Federal Agencies". The procedure, as is pertinent, is as follows:

Collections are reported by the BIA to the Treasury Department in monthly accounts. These accounts are supported by confirmed copies of Certificates of Deposit, Standard Form 209-Rev., covering the collection or by appropriate Schedule of Collections referring to the related Certificates of Deposit

The general rule with respect to collections from sources outside the Government, is that all moneys received for the use of the United States shall be turned in to the Treasury as general fund receipts. Moneys deposited into the Treasury cannot be withdrawn but in consequence of appropriation made by law (Act 1, sec. 9, cl. 7, of the Constitution).

Pursuant to law, Appropriation Warrants are initiated by the Secretary of the Treasury and, when countersigned by the Comptroller General of the United States, are the basis for recording appropriations on the books of the Treasury Department and the agencies for which the appropriations are made. Authenticated copies of the warrants are furnished to the Bureau of Indian Affairs when Indian trust funds are involved.

In general, the funds of Indian tribes that must be deposited in the Treasury of the United States, are those derived from judgments of the United States Court of Claims, Awards of the Indian Claims Commission, reservation revenues, and other payments to Indian tribes which are required by specific acts of Congress to be so deposited.

Interest paid by the United States on the principal of tribal trust funds in the Treasury of the United States, must be maintained in the Treasury in Interest Accounts. These accounts are governed by the same rules applying to the crediting and use of Principal Accounts.

Accounting control of Indian tribal trust funds, held by the United States in the United States Treasury, is maintained by a system of accounting and bookkeeping set up under the principals, standards, and related requirements prescribed by the Comptroller General of the United States, under authority of the Budget and Accounting Procedures Act of 1950, (31 U.S.C. 66).

The Secretary of the Interior has the responsibility for establishing the appropriate appropriation, receipt, and fund accounts designated in the Treasury announcements, pertaining to Indian trust funds.

The responsibility for the establishment and maintenance of such subsidiary records as may be necessary for accounting, auditing, and management purposes, to provide classifications below the level of the accounts assigned by the Treasury Department, has been delegated by the Secretary of the Interior to the Commissioner of Indian Affairs.

Receipt and expenditure accounts are identified by the use of account titles and numeric symbols assigned by the Treasury Department. The symbol assigned to an account is determined after consideration of the Governments' relationship to the account, the agency responsibility for the account, the fund classification, the source of the receipts and the availability of the fund for expenditure.

The account title is a descriptive phrase assigned to an account for purposes of identification.

All Indian tribal funds, on deposit in the Treasury of the United States, to the credit of the various Indian tribes or groups, are held by the Government in the capacity of custodian or trustee. They are Indian trust fund accounts. Indian tribal trust fund accounts are classified and have symbols assigned to identify the accounts.

Receipt and expenditure accounts are maintained.

Trust fund receipts are identified with the appropriate trust fund receipt accounts. The trust fund receipt accounts are identified with the related expenditure accounts.

The acceptance and depositing of receipts for credit to Indian trust fund accounts by properly designated employees of the BIA who, by virtue of their official capacity, receive money on account of or for the custody of the United States, are provided for in Sec. 11 of the G.A.O. Manual cited above.

All receipts deposited in the Treasury of the United States as Indian trust fund receipts, after appropriation by Congress and issuance of Appropriation Warrants by the Treasury, are available for disbursement with the approval of Congress, the Indian tribe or group for which they are held for credit and the discretion of the Secretary of the Interior.

The use or expenditure, by the Department of the Interior, of tribal funds held in the Treasury of the United States, is controlled by the Congress through acts relating to a particular fund or tribe. These acts authorize the use or expenditure of such tribal funds for specific purposes. Congress also enacts specific legislation authorizing disposition of funds derived from judgments of the Court of Claims or awards of the Indian Claims Commission in favor of bands, tribes or groups of Indians.

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